

# EXHIBIT A

Trust	Valuation Date	Cash Surr. Value Gross of Policy Loans	Policy Loans	Cash Surr. Value Net of Policy Loans	Face Amount	Gross Cash Surr. Value as Percentage of Face Value	Net Cash Surr. Value as Percentage of Face Value
<b>Trust II</b>							
	July 31, 1998	3,863,874	2,562,128	1,301,746	14,122,136	27%	9%
	August 31, 1998	3,876,400	2,536,273	1,340,127	13,979,310	28%	10%
	April 30, 2004	3,096,911	3,544	3,093,367	4,489,950	69%	69%
	May 31, 2004	3,077,558	3,544	3,074,014	4,483,619	69%	69%
	December 31, 2005	2,759,159	0	2,759,159	4,404,996	63%	63%
	January 31, 2006	2,734,902	0	2,734,902	4,363,276	63%	63%
	April 30, 2006	2,646,614	0	2,646,614	3,734,765	71%	71%
	May 31, 2006	2,633,092	0	2,633,092	3,703,270	71%	71%
<b>Trust III</b>							
	July 31, 1998	6,026,601	3,077,924	2,948,678	22,438,130	27%	13%
	August 31, 1998	6,067,321	3,094,516	2,972,805	22,519,548	27%	13%
	April 30, 2004	4,854,504	398	4,854,106	7,358,723	66%	66%
	May 31, 2004	4,818,266	398	4,817,868	7,302,049	66%	66%
	December 31, 2005	6,677,403	3,631,375	3,046,028	12,964,239	52%	23%
	January 31, 2006	6,612,126	3,498,913	3,113,213	12,877,444	51%	24%
	April 30, 2006	4,176,719	3,624,913	551,807	6,066,663	69%	9%
	May 31, 2006	4,072,025	3,535,185	536,840	5,981,185	68%	9%

Table 3.3

Summary of Milliman Cash Surrender Valuation

Amounts in \$

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	Cash Surr. Value Gross of Policy Loans	Policy Loans	Cash Surr. Value Net of Policy Loans	Face Amount	Gross Cash Surr. Value as Percentage of Face Value	Net Cash Surr. Value as Percentage of Face Value
<b>Trust IV</b>						
July 31, 1998	12,184,597	7,524,841	4,659,756	50,411,560	24%	9%
August 31, 1998	12,656,722	7,518,950	5,137,772	51,512,644	25%	10%
September 30, 1998	13,723,996	7,540,284	6,183,712	54,506,088	25%	11%
May 31, 2004	29,974,931	26,382,565	3,592,365	126,907,295	24%	3%
February 28, 2006	28,405,742	24,637,317	3,768,424	89,588,960	32%	4%
March 31, 2006	28,939,946	24,557,006	4,382,941	91,691,461	32%	5%
April 30, 2006	29,554,869	24,516,936	5,037,933	92,875,500	32%	5%
May 31, 2006	29,820,037	24,414,802	5,405,235	93,712,488	32%	6%
<b>CSA</b>						
April 30, 2004	871,004	242,157	628,847	3,620,239	24%	17%
May 31, 2004	884,842	242,841	642,001	3,672,953	24%	17%
May 31, 2005	1,008,134	879,113	129,021	4,113,339	25%	3%
June 30, 2005	1,020,371	876,130	144,240	4,171,725	24%	3%
<b>MTW</b>						
April 30, 2004	787,932	126,744	661,189	4,131,095	19%	16%
May 31, 2004	810,363	126,984	683,378	4,223,292	19%	16%
May 31, 2005	1,017,835	735,418	282,417	4,968,221	20%	6%
June 30, 2005	1,043,769	840,181	203,589	5,023,951	21%	4%